

**WILTSHIRE CITIZENS ADVICE
FINANCIAL STATEMENTS**

31 MARCH 2022

**Company Registration Number: 03204218
Charity Number: 1062219**

WILTSHIRE CITIZENS ADVICE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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WILTSHIRE CITIZENS ADVICE
REFERENCE & ADMINSTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2022

Trustees

B Driscoll, Chair
N Jackson (Resigned 21st October 2021)
E Dark
D Szanto
F Johnson, Treasurer
D Bertwistle (Resigned 17th March 2022)
S Conner
F Williams
P Jamieson
J Fisher (Appointed 5th August 2021)

Senior Management Team

Suzanne Wigmore (Chief Executive Officer)
Liz Goodey (Head of Finance and Business Support)
Karen Proudlock (Head of Service Delivery– Until Dec 2021)
Katherine Cronnelly (Head of Service Delivery- From Feb 2022)

Registered Office

3 Avon Reach
Monkton Hill
Chippenham
Wiltshire
SN15 1EE

Company Registration Number

03204218

Charity Registration Number

1062219

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Auditors

Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

WILTSHIRE CITIZENS ADVICE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

INTRODUCTION

I am pleased to share with you our annual report for 2021-22. This has been another challenging but rewarding year for Wiltshire Citizens Advice (WCA) with the uncertainty of the ongoing impact of Coronavirus lockdown, and what the service delivery would look like as we came out of that in spring 2022. We have been successful in adding additional projects to our organisation in the form of project funding and contributions from a number of our business areas, and this has been the result of us being able to demonstrate a sound performance in assisting a large number of people within our community who have needed assistance with a range of problems.

Ongoing changes to the benefits system, including the increased take up of Universal Credit and the increased regularity and complexity of disability benefit reviews, have created an additional demand for our services, as well as the new pressures which come from the rising costs of living crisis. We have also made a significant move into employability projects which is a new work area for WCA. We have been able to assist within these areas by increasing the knowledge and skill base of our advisors and also continuing the increase in capacity to be able to support the core service with paid advice.

Our income for the year was £1,559,115 (2021: £1,424,860) from charitable activities, donations, trading income and donated rent. This reflected an 9.4% increase over the previous year.

Due to the prudent management of our fixed costs and general operating expenses we have been able to strengthen our financial position and generate a small but welcome surplus of funds for carry over into this new financial year.

Our largest area of expenditure was our employee costs which accounts for 80% of our revenue. During the previous year we made the prudent decision to increase salaries by a weighted average of 1% over the previous year. Our total average headcount of employees was 55 at the year end, which was 3 lower than the previous year. Management and administrative staff reduced by two in number whilst client facing staff increased by three persons overall. Our overall headcount expressed in full time equivalent roles was 49 personnel, versus 41 from the previous year.

Our total income for the last year exceeded our expenditure and provided a small surplus. However, this was due mainly to the very low level of travelling and office expenses, along with other deferred expenditure. It is clear that these expenses will resume in some way once the restrictions on movements and working allow for us to return to having people based in offices once again.

Of course, the real measure of what we do is our ability to positively assist more than 14,000 clients during the last twelve months within our community with a wide range of queries and problems. This has also left us well placed to deal with the challenges presented by reduction in Wiltshire Council funding, and the need for a new service model at the very end of the financial year.

We would like to thank our management colleagues and trustee board for their input and focus, but most importantly to thank each and every member of the team, both in terms of the 55 employees and the 65 volunteers who consistently deliver our service with such diligence, commitment and care.

WILTSHIRE CITIZENS ADVICE TRUSTEES ANNUAL REPORT YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Our Purpose

- To provide free, confidential and independent advice to help people overcome their problems.
- To improve the policies and practices that affects people's lives by becoming a voice for our clients and consumers on the issues that matter to them.
- To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community of Wiltshire and the district of Swindon and surrounding areas.

The Charity's Vision

People of Wiltshire can successfully deal with life's problems.

The Charity's Values

- Fair - Listening to our clients and our staff, respecting each other, valuing diversity, acting fairly and working towards a common goal.
- Responsible - Independent, impartial, honest, non-judgemental and free.
- Professional - Experts in our field, with well trained staff, supportive of each other, empowering our clients and staff and acting consistently.

The Charity's Activities

The 55 staff and 65 volunteers, Wiltshire Citizens Advice (WCA) offers an advice service on a range of issues to the people of Wiltshire who require support.

Predominant advice areas are:

- Welfare Benefits and Tax Credits
- Universal Credit
- Employment
- Debt and Money
- Consumer goods and services
- Family and relationships
- Housing
- Law and Courts
- Immigration
- Health and community care
- Discrimination
- Utilities and communications

Services Include:

- Providing advice through a number of channels including phone, email and a limited number of face to face appointments sometimes, on a variety of levels from signposting to detailed and ongoing casework.
- Improving clients lives by improving policies and procedures of partners both locally and nationally on policies which impact upon them. An example of our local and national research and campaigning activity is our monitoring of the impact on our clients of accessibility of advice for those aged under 25, and those who need additional support to act on our advice.

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- Through dedicated projects, carrying out detailed casework for specific client groups. These include, but not exclusively, tenants, those suffering from cancer, people with poor mental health and Carers and those who received back to work support.
- Working effectively to provide advisory support to clients within the community who are making new claims for Universal Credit and also with employment, housing and redundancy issues.
- Through the jointly funded Wiltshire Money initiative work with both clients and external partners to increase their skills and ability in areas such as financial capability.
- The joint partnership between WCA, High Wycombe and West Oxfordshire regarding the delivery of Pensionwise advice to eligible clients across a large portion of our region.
- Working across the county in some more collaborative ways, increasing links with other charities and the CCG and health sector. Also Age UK as tenants in Devizes offices, and Alzheimer's Support and Wiltshire Mind in Trowbridge better use of our premises.

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning the Charity's future activities.

ACHIEVEMENTS AND PERFORMANCE

A. Main achievements of the charity

During the 2021/22 financial year Wiltshire Citizens Advice continued to thrive due to this support from our sponsors and particularly Wiltshire Council, Wessex Water, Macmillian Cancer Support, The European Social Fund and National Lottery, Selwood, GreenSquare, Citizens Advice, Department of Work and Pensions, Seetec Plus and local charitable funders such as Town and Parish Councils, and Wiltshire Community Foundation.

WCA was able to demonstrate a level of client management in terms of both numbers of clients helped and quality of advice that was in the upper quartile of all LCAs within England and Wales. We also continued to increase our support to clients across digital channels, especially phone and email. Performance levels such as these made for a persuasive case to our funders to continue supporting us for the future.

Additional income from the Restart and Jets programmes helped to mitigate up for further falls in Wiltshire Council funding. Around 83% of all our spend is now staff costs as we become more efficient in all other areas of the service. At the end of the year reserves rose by £73,047.

During the year our volunteers contributed time across all channels and locations, and this has considerably helped our organisation to deliver a high level of service within a cost effective way, and also has made for more efficient use of our offices and resources. We greatly value the efforts and expertise of our volunteers as it brings enormous benefit to the organisation and its clients.

Some of the key achievements in the year were:

- We helped 14,192 clients with 42,431 issues, and we also had 309,113 visits to our digital advice platforms. For every £1 invested in Citizens Advice we saved £3.47 in government and public services, delivered £24.59 in wider economic and social benefit and delivered a direct value of £9.70, to the people that we help. It has been reassuring to be told by over 80% of our clients that we have been able to positively change their lives. Answered 5,844 phone calls in the year, and 3,386 emails.
 - We continued to expand the number of people across WCA who were involved in Research and Campaigning, and continued to work on both Mental Health and the costs of living crisis.
 - We directly contributed to local policies including with Council Tax collection, and the distribution of local discretionary funds including the Household Support Fund.
 - We had a perfect assessment of green score across all measures in our Leadership Self Assessment, and no audit recommendations.
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WILTSHIRE CITIZENS ADVICE

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B. Covid-19 pandemic

Covid continued to have an impact on our staff, volunteers, service and clients in the year. We had periods of uncertainty as restrictions were eased and then reintroduced. All offices remained open for staff and volunteers but we remained closed to drop in services. By the end of the year all paid staff had a hybrid work agreement in place that allied them to, in the majority of cases, have a work life balance of working from home and an office.

Advice continued to be provided by telephone and email with face to face provided in limited circumstances where required. By March 2021 we had decided as a trustee board not to reintroduce drop in advice as a standard part of our service but to target face to face advice to those who most need it.

C. People

Generally, staff turnover for the year was low. Karen Proudlock the Head of Advice left us in December 2021 and was replaced by Katherine Cronnelly in February 2022.

D. Fundraising activities and income generation

As a charitable organisation, WCA relies on financial support and an element of fundraising so as to cover its ongoing expenses and to promote the services and support that it offers to everyone within Wiltshire. We have actively sourced new avenues of income over the past year by making formalised grant applications to organisations and local councils, with some positive responses and donations. We were also successful in 2 new contracts with a print provider of DWP work contract Seetec Pluss.

It is interesting that a large number of people when questioned about their awareness of the Citizens Advice organisation believed that it was fully government funded. We continue to try to raise public awareness of the services offered and of the necessary funding to sustain these efforts.

WCA voluntarily complies with The Code of Fundraising Practice, published by the Fundraising Regulator and developed by the Institute of Fundraising (IoF) and Public Fundraising Association (PFRA). We have received no complaints about our fundraising activities.

WCA always strives to protect our service users, clients and customers as well as other members of the general public from any unreasonable intrusion or other unacceptable behaviour due to any fundraising activities carried out on our behalf.

FINANCIAL REVIEW

A. Overview

WCA's total income, excluding donated services, was £1,542,738 this year from £1,408,483 in 2020/21. A detailed analysis of income is shown in the Statement of Financial Activities (SOFA) and notes 2 and 3 of the Financial Statements.

The generosity and far-sightedness of our funders have allowed WCA to assist 14,192 clients through the last year and to strengthen our operations in terms of essential equipment and office locations. This is approximately one in every 14 households in Wiltshire.

Expenditure total spending on charitable activities, excluding donated services, for the year was £1,469,691, an increase from £1,335,973 the previous year.

The amount spent on salaries including employer national insurance and pension contributions was £1,230,662 (other staff costs were £39,677) an increase from the previous year of £1,140,458. Staff costs are 83% of the organisation's charitable spend.

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Further analysis of charitable activity expenditure, showing the operational activities undertaken by WCA are given in the SOFA and in notes 4 to 7 of the Financial Statements.

Income for the year of £1,559,115 included £799,981 of restricted funds. Surplus funds of £73,047: £52,153 were restricted and £20,894 unrestricted, leaving £66,239 in restricted funds and £532,445 unrestricted on the balance sheet. None were designated.

Included within restricted funds at the year end was a balance of £32,086 relating to the Energy Redress Winter Hardship Scheme. The grant was awarded to the charity near the year end and will need to be fully spent within 6 months. Further analysis of restricted funds is shown in note 13 of the Financial Statements.

B. Reserves policy

The Board has examined the Charity's requirements for reserves in the light of the main financial risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (free reserves) held by the charity should be maintained at a level in the region of three months of organisational running costs.

Better financial management and increased costs meant that for 2021/22 we have increased our reserves policy to £412,500. Free reserves at 31 March 2022 are £474,436 which equates to approximately 3.8 months organisational running costs. At this level, the Board feel confident WCA is able to continue the core activities of the Charity in the event of a significant drop in funding, whilst considering how any such loss in funding could be replaced or activities changed.

The Board is committed to investing additional resources for the purposes of developing services but this has to be weighed against the need to maintain our reserves in the volatile funding environment which we face.

C. Investment policy

WCA is committed to maintaining funds in instant access accounts to meet all the day to day needs for working capital. Any funds beyond this, and not required for development of the business in the short term, are invested in low risk deposit accounts, reviewed and recommended by the Finance and Business Development Committee, and approved by the Board.

During 2021/22 Trustees reviewed the existing performance of our deposit account with a review to investing in more low risk, fixed rate, medium term deposit accounts. We have £85,000 (maximum amount covered by the FSCS) invested in the Bank of India on a deposit account arrangement and £86,615 in Charity Bank Ethical Easy Access account. The trustees will review other investment opportunities in 2022/23.

D. Going concern

After reviewing the organisation's budgets and business plan, taking account of the current economic climate and its reserves position, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

E. Principle risk and uncertainty

Our Board of Trustees is ultimately responsible for risk management. A comprehensive annual planning and budgeting process is approved by the Board, during which a thorough assessment of our key external and internal risks is undertaken, together with how these risks are being managed. In addition each Trustee Board sub Committee reviews risk on a regular basis through receiving risk registers from senior management. They assess the adequacy of the internal control systems and risk management processes in place. The Trustee Board annually reviews the key Corporate risks, the adequacy of the actions being taken to address them, and the advent of any new risks.

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As an integral part of the risk management approach the Board of Trustees considers the following to be the principal risks and uncertainties for WCA and the actions we take to manage those risks.

- Not being able to maintain financial stability. Our income strategy is to maintain and grow a broad base of diverse funds and identify new ways of generating income aligned to our business objectives. Our expenditure plans are carefully developed, with an ability to adapt to changed financial circumstances should the need arise. In addition, our reserves policy provides a degree of financial stability over the short term.
- Our current and potential clients are not being able to access our service. We respond to increasing demand by constantly addressing accessibility, capacity and capability challenges. This includes a constant review of delivery channels.
- Damage to our reputation and service. For example, by breaches in client confidentiality, loss of sensitive data, inaccurate or inappropriate access to data. Risks have been controlled by constantly reviewing our policies and approach to maintaining confidentiality, handling data and serving our clients. We make sure they are effective, legal and consistently communicated and understood.
- Failing to influence policy and practices that influence people's lives and therefore not meeting the needs of our stakeholders, including clients, volunteers, funders, partners and staff. To manage this we actively campaign on issues through the research we carry out and support. Our strategy emphasises the importance of collecting and communicating issues affecting clients. This knowledge and evidence will inform our influencing work at local, regional and national level to help achieve our vision of "People of Wiltshire successfully dealing with life's problems".

STRUCTURE, GOVERNANCE AND MANAGEMENT

WCA is a charitable company limited by guarantee, incorporated on 28th May 1996 and re-registered as a charity on 6th May 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

For debt and credit services we are authorised and regulated by the Financial Conduct Authority. FRN: 617798.

The governing body is our Board of Trustees, which meets quarterly and currently has 8 members (maximum 15). Trustees are also the directors of the company who are responsible for the strategic direction and governance of the charity, they agree the business plan, monitor progress toward achievement of organisational goals, review operational performance and oversee the management of organisational risk. Meetings must be quorate with the attendance of a minimum of 5 Trustees or 50% whichever is higher, and each meeting is formally minuted.

During the year we received resignations/stand-downs from two trustees who had served their term of office and we appointed one new trustee.

The Board is elected from its membership by its Members either at its AGM, or, where a vacancy exists, at any time between AGMs. The trustees have power to co-opt not exceeding one third of the total number of trustees.

The Trustee Board has 2 Committees operating under specific delegated authority through approved Terms of Reference.

- Finance and Business Development
- People and Engagement

The CEO is responsible for strategic and operational management and is authorised to use resources, through the Senior Management Team, towards the achievement of WCA business objectives.

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The Senior Management Team of the organisation comprises of:

- CEO - through whom the Board exercises its Governance
- Head of Service Delivery
- Head of Finance & Business Support

Regular business meetings are held where performance is monitored, strategically, operationally and financially, and potential improvements discussed, and actions agreed. A scheme of delegation exists which clearly outlines the delegated authorities of senior staff. Through the activities of skilled and committed staff and volunteers, managers and Team Leaders also discharge their responsibilities.

The Trustee Board carries out an annual skills audit to ensure there is appropriate expertise within its members. If a gap exists a rigorous recruitment and selection process takes place. Prospective Trustees are provided with a briefing about the organisation and the duties in law of a Charity Trustee. They are then interviewed by a panel comprising the Chair and at least one other Trustee with the Chief Executive in attendance and due diligence checks are completed. Following a satisfactory interview and due diligence process, candidate Trustees are invited to join at least one Board meeting as an observer, before a recommendation is made to the full Board that the prospective Trustee be appointed as a full member.

New trustees undergo a briefing session on the working of the organisation, and they have induction training. They are given further information on the obligations of being a trustee, including employer responsibilities. They are provided with the Business and Strategic Plans, most recent minutes of Trustee Board meetings, budgets and financial reports. They are offered access to online training on financial management, employer responsibility and trusteeship run by Citizens Advice.

In addition to training for new trustees, existing trustees spend time within the organisation alongside volunteers and employees, to maintain awareness of the wider social and policy context in which WCA provides support for our clients.

There is a trustee annual review (similar to an appraisal) system in place. Despite the Covid-19 restriction we held these remotely throughout the year and all trustees were able to discuss and review their input and performance with the chair and to talk through involvements for the coming year.

WIDER NETWORK

Wiltshire Citizens Advice is a member of Citizens Advice, the National Association of Citizens Advice Bureaux. Citizens Advice regulates WCA and, through formal audit, monitors quality of advice and management processes.

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

Key management personnel, excluding Trustees, are remunerated by annual salary and the WCA standard pension contribution. There are no additional payments or benefits in kind. The CEO's salary is set by the Board. The principal aim is to offer a fair pay that will attract and keep appropriately skilled senior staff. The pay policy is reviewed annually.

RELATED PARTY RELATIONSHIPS

There were no material related party transactions with trustees or senior management. Citizens Advice provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of WCA in order to fulfil its charitable objectives and comply with the national membership requirements.

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PLANS FOR THE FUTURE

We plan to continue to deliver services by phone and email with a face to face provision only where a specific need is identified by clients or advisors.

- Review our core service to meet the reduced funding agreement from Wiltshire Council, and continue to diversify our funding streams.
- Providing multi channel advice to increase access to clients, in a way that suits them best.
- Campaigning on the big issues and using our influence to prevent problems.
- Working in effective partnerships and providing the tools, skills and confidence to empower people and build resilient communities
- Have the right resources in the right place
- Underpinning these objectives are a number of operational and potential structural changes including improved efficiencies from simplification of processes, reviewing supplier contracts, promoting remote and flexible working by further use of technology and focussing on recruitment, retention and training strategies to promote alignment to our service needs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Wiltshire Citizens Advice for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to make themselves aware of that information.

This report was approved by the Trustees, on and signed on their behalf by:

Barrie Driscoll

B Driscoll Trustee

Date: 10 October 2022
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WILTSHIRE CITIZENS ADVICE INDEPENDENT AUDITORS REPORT YEAR ENDED 31 MARCH 2022

Independent auditor's report to the members of Wiltshire Citizens Advice

Opinion

We have audited the financial statements of Wiltshire Citizens Advice (the "Charity") for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state in them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with international Standards in Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or

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INDEPENDENT AUDITORS REPORT

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apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report (incorporating the director's report). We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or;
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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INDEPENDENT AUDITORS REPORT

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the Charity through discussions with directors and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

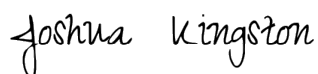
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

WILTSHIRE CITIZENS ADVICE INDEPENDENT AUDITORS REPORT YEAR ENDED 31 MARCH 2022

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/apb/scope/private.cfm This description forms part of our auditor's report.



Joshua Kingston ACA (Senior Statutory Auditor)

For and on behalf of Burton Sweet Limited
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

10 October 2022
Date:

WILTSHIRE CITIZENS ADVICE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £ (Restated)
Income from:					
Donations and grants	2	55,030	40,167	95,197	37,100
Charitable activities	3	673,039	759,814	1,432,853	1,374,389
Other trading income		29,212	-	29,212	11,190
Investments		1,853	-	1,853	2,181
Total income		<u>759,134</u>	<u>799,981</u>	<u>1,559,115</u>	<u>1,424,860</u>
Expenditure on:					
Charitable activities	4	738,240	747,828	1,486,068	1,352,350
Total expenditure		<u>738,240</u>	<u>747,828</u>	<u>1,486,068</u>	<u>1,352,350</u>
Net income/ (expenditure)	6	20,894	52,153	73,047	72,510
Transfers between funds	13	(6,887)	6,887	-	-
Net movement in funds		<u>14,007</u>	<u>59,040</u>	<u>73,047</u>	<u>72,510</u>
Total funds at start of year	13	518,438	7,199	525,637	453,127
Total funds at end of year	13	<u>532,445</u>	<u>66,239</u>	<u>598,684</u>	<u>525,637</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

See note 18 for fund-accounting comparative figures.
The notes on pages 17 to 27 form part of these financial statements.

WILTSHIRE CITIZENS ADVICE**BALANCE SHEET****AS AT 31 MARCH 2022****Company number: 03204218**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	<u>130,188</u>	<u>139,587</u>
		130,188	139,587
Current assets			
Debtors	9	111,020	62,358
Cash at bank and in hand		<u>647,825</u>	<u>511,254</u>
		758,845	573,612
Liabilities			
Creditors : amounts falling due within one year	10	(198,173)	(90,368)
		<u>560,672</u>	<u>483,244</u>
Net current assets			
Creditors : amounts falling due after more than one year	11	(67,176)	(72,194)
Provisions for liabilities	12	(25,000)	(25,000)
		<u>598,684</u>	<u>525,637</u>
Net assets			
Funds			
Restricted funds	14	66,239	7,199
Unrestricted funds	14	532,445	518,438
		<u>598,684</u>	<u>525,637</u>
Total funds			

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

These financial statements were approved by the Trustees on 10 October 2022 and are signed on their behalf by:

Barrie Driscoll

.....
B Driscoll
Trustee

The notes on pages 17 to 27 form part of these financial statements.

WILTSHIRE CITIZENS ADVICE
CASHFLOW STATEMENT
YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Net cash inflow from operating activities	19	141,342	102,974
Non-operational cash flows:			
Investing activities			
Payments for tangible fixed assets		(1,607)	(9,397)
Investment income		1,853	2,181
		<u>246</u>	<u>(7,216)</u>
Financing activities			
Loan repayments		(5,017)	(4,736)
		<u>(5,017)</u>	<u>(4,736)</u>
Net cash inflow for the year	20	<u><u>136,571</u></u>	<u><u>91,022</u></u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 17 to 27 form part of these financial statements.

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

Wiltshire Citizens Advice meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

After reviewing the organisation's budgets and business plan. Taking account of the current economic climate and its reserves position, the Trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where the charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time. Overhead support costs have been apportioned between charitable activities on a basis consistent with the use of resources.

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies (*continued*)

Pension

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are initially recognised at cost. After recognition, under the cost mode, tangible fixed assets are measure at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost. Capital items with purchase price of more than £500 are included within fixed assets.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using straight- line method:

Depreciation is provided on the following basis:

Freehold property	- 2% straight line
Plant and machinery	- 15%-25% straight line

A review of impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets are their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable of a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted and the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees. Further explanation of the nature and purpose of each fund is included in note of the financial statements.

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

2 Income from: Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £ (Restated)
Donations and Grants	19,738	40,167	59,905	5,723
Small parish and council giving	18,915	-	18,915	15,000
Donations in kind	16,377	-	16,377	16,377
	<u>55,030</u>	<u>40,167</u>	<u>95,197</u>	<u>37,100</u>

Income from donations and grants in the prior year was unrestricted.

Donations in kind comprise £16,377 (2021: £16,377) in respect of the rental value of donated premises.

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants - core service delivery	673,039	-	673,039
Grants and contracts - restricted projects	-	759,814	759,814
	<u>673,039</u>	<u>759,814</u>	<u>1,432,853</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £ (Restated)
Grants - core service delivery	560,743	-	560,743
Grants and contracts - restricted projects	-	813,646	813,646
	<u>560,743</u>	<u>813,646</u>	<u>1,374,389</u>

4 Expenditure on: Charitable activities

	Activities undertaken directly £	Grants payable £	Support costs (Note 5) £	Total 2022 £
Core service delivery	516,297	-	221,943	738,240
Restricted projects	611,422	2,940	133,466	747,828
	<u>1,127,719</u>	<u>2,940</u>	<u>355,409</u>	<u>1,486,068</u>

All grants made within the year were to individuals, through voucher schemes.

	Activities undertaken directly £	Support costs (Note 5) £	Total 2021 £
Core service delivery	325,653	191,469	517,122
Restricted projects	688,762	146,466	835,228
	<u>1,014,415</u>	<u>337,935</u>	<u>1,352,350</u>

Included within Core Service Delivery is £16,377 (2021: £16,377) relating to the value of donated premises.

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

5 Support costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Staff and volunteer costs	106,437	64,006	170,443
Office costs	37,697	26,872	64,569
Premises costs	73,458	39,528	112,986
Other costs	220	148	368
Governance costs	4,131	2,912	7,043
	<u>221,943</u>	<u>133,466</u>	<u>355,409</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Staff and volunteer costs	96,309	80,733	177,042
Office costs	47,553	25,840	73,393
Premises costs	42,297	35,529	77,826
Other costs	41	35	76
Governance costs	5,269	4,329	9,598
	<u>191,469</u>	<u>146,466</u>	<u>337,935</u>

6 Net income/ expenditure for the year

	2022 £	2021 £
Statutory audit fee:		
- Current year	7,500	5,950
- Prior year over/under provision	-	-
Depreciation	11,006	11,642
Trustees remuneration	-	-
Reimbursement of Nil Trustees expenses (2021: 1)	-	57
	<u>-</u>	<u>57</u>

7 Staff costs and numbers

The aggregate payroll costs were:

	2022 £	2021 £
Wages and salaries	1,093,032	1,020,258
Social security costs	74,478	64,444
Contribution to defined contribution pension scheme	63,152	55,756
	<u>1,230,662</u>	<u>1,140,458</u>

The average number of persons employed by the company during the year was as follows:

	2022 No.	2021 No.
Management	3	3
Administration	5	4
Other	47	51
	<u>55</u>	<u>58</u>

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

7 Staff costs and numbers (*continued*)

The average headcount expressed as full-time equivalents was:

	2022	2021
	No.	No.
Management	3	3
Administration	3	2
Other	43	36
	<u>49</u>	<u>41</u>

No employee received remuneration amounting to more than £60,000 in the current or preceding year.

The key management personnel of the charity comprise of the Trustees, CEO, Head of Service Delivery and Chief Finance Officer. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £136,308 (2021: £123,450).

8 Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2021	190,610	178,417	369,027
Additions	-	1,607	1,607
Disposals	-	(102,374)	(102,374)
At 31 March 2022	<u>190,610</u>	<u>77,650</u>	<u>268,260</u>
Depreciation			
At 1 April 2021	68,831	160,609	229,440
Charge for the year	3,812	7,194	11,006
Elimination on disposal	-	(102,374)	(102,374)
At 31 March 2022	<u>72,643</u>	<u>65,429</u>	<u>138,072</u>
Net book value			
At 31 March 2022	<u>117,967</u>	<u>12,221</u>	<u>130,188</u>
At 31 March 2021	<u>121,779</u>	<u>17,808</u>	<u>139,587</u>

9 Debtors

	2022	2021
	£	£
Trade debtors	43,908	174
Other debtors	3,242	86
Prepayments and accrued income	63,870	62,098
	<u>111,020</u>	<u>62,358</u>

WILTSHIRE CITIZENS ADVICE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts - mortgage	5,003	4,823
Trade creditors	4,256	19,047
Taxation and social security	16,361	17,975
Other creditors	-	4,745
Accruals and deferred income	172,553	43,778
	<u>198,173</u>	<u>90,368</u>

Included within bank loans due within one year is a secured bank loan by a fixed charge over the land and building asset of the charitable company. Interest is charged on this loan at 2.5% over the Bank of England base rate. The Bank of England base rate prevailing at 31 March 2022 was 0.75% (2021: 0.10%).

11 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans - mortgage	<u>67,176</u>	<u>72,194</u>
	2022 £	2021 £
Included within the above are amounts falling due as follows:		
Within one year	5,003	4,823
Within two and five year	21,293	20,779
Over five years	45,883	51,415
	<u>72,179</u>	<u>77,017</u>

12 Provisions for liabilities and charges

	2022 £	2021 £
Dilapidations	<u>25,000</u>	<u>25,000</u>

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

13 Movement between funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Pension Wise	-	263,229	(263,229)	-	-
Green Square	2,726	47,500	(51,982)	1,756	-
Building Bridges	-	10,509	(12,209)	1,700	-
MacMillan Cancer Support	-	52,075	(55,291)	3,216	-
Wiltshire Council Carers	-	60,210	(58,685)	-	1,525
M S Society	-	5,810	(6,160)	350	-
Wiltshire Money	4,473	20,000	(11,715)	-	12,758
Wiltshire Council Mental Health	-	42,000	(39,144)	-	2,856
Money Advice Service	-	109,576	(112,484)	2,908	-
Wiltshire Council - resettlement service support	-	15,000	(16,882)	1,882	-
Help to Claim	-	70,443	(70,443)	-	-
Best Practice Lead	-	39,962	(39,962)	-	-
JETS	-	23,500	(6,486)	-	17,014
Energy Redress Scheme Winter Hardship Fund	-	40,167	(3,156)	(4,925)	32,086
	<u>7,199</u>	<u>799,981</u>	<u>(747,828)</u>	<u>6,887</u>	<u>66,239</u>
Unrestricted funds					
General funds	<u>518,438</u>	<u>759,134</u>	<u>(738,240)</u>	<u>(6,887)</u>	<u>532,445</u>
	<u>518,438</u>	<u>759,134</u>	<u>(738,240)</u>	<u>(6,887)</u>	<u>532,445</u>
Total funds	<u>525,637</u>	<u>1,559,115</u>	<u>(1,486,068)</u>	<u>-</u>	<u>598,684</u>

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

13 Movement between funds (*continued*)

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds					
Pension Wise	-	278,082	(278,082)	-	-
Green Square	-	47,500	(44,774)	-	2,726
Building Bridges	-	43,959	(50,018)	6,059	-
MacMillan Cancer Support	-	51,687	(52,166)	479	-
Wiltshire Council Carers	-	60,210	(60,920)	710	-
M S Society	-	5,000	(8,301)	3,301	-
Wiltshire Money	4,891	20,000	(20,418)	-	4,473
Wiltshire Council Mental Health	-	42,000	(42,262)	262	-
Money Advice Service	-	101,603	(105,635)	4,032	-
Wiltshire Council - resettlement service support	-	15,000	(15,887)	887	-
Help to Claim	-	70,314	(77,713)	7,399	-
Best Practice Lead	-	34,397	(34,397)	-	-
Lottery Community Fund	-	43,894	(44,655)	761	-
	<u>4,891</u>	<u>813,646</u>	<u>(835,228)</u>	<u>23,890</u>	<u>7,199</u>
Unrestricted funds					
General funds	448,236	611,214	(517,122)	(23,890)	518,438
	<u>448,236</u>	<u>611,214</u>	<u>(517,122)</u>	<u>(23,890)</u>	<u>518,438</u>
Total funds	<u>453,127</u>	<u>1,424,860</u>	<u>(1,352,350)</u>	<u>-</u>	<u>525,637</u>

Pension Wise

Grant funded from HM Treasury for the provision of Pension Wise services. WCA is lead partner in Wessex Partnership including High Wycombe and West Oxfordshire Local Citizens Advice.

Green Square

Contract to provide a debt and benefit take up service for Green square residents and employees.

Building Bridges

A National Lottery and European Social Fund project. WCA is a sub-contractor delivering debt and benefits advice to support clients into paid work.

MacMillan Cancer Support

A grant to provide welfare benefit advice to people affected by cancer.

Wiltshire Council Carers

A grant to provide welfare benefit, debt and money management advice to carers in Wiltshire.

M S Society

Funding to support people with benefits advice.

WILTSHIRE CITIZENS ADVICE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

13 Movement between funds (continued)

Wiltshire Money

A grant to implement the Wiltshire Money strategic plan (tackling financial exclusion) through partnership working.

Wiltshire Council Mental Health

A grant to provide welfare benefit, debt and financial management advice to service users of Community Mental Health teams based in Wiltshire.

Money Advice Service

Grant funded by the Money and Pension Service (previously known as Money Advice Service) to provide dedicated debt advice.

Wiltshire Council Resettlement Service Support

A grant to provide support to refugees welcomed into Wiltshire under the UNHCR resettlement scheme.

Help to Claim

Grant for a national contract with the DWP to deliver Help to Claim support to those claiming Universal Credit.

Best Practice Lead

Grant for set up costs for BPL contract. WCA is lead in one of DWP districts for Help to Claim.

JETS

Job Entry Targeted Support (JETS) Funding to support Seetec Plus get people back into employment.

Lottery Community Fund

Grant to increase level of debt and employment advice.

Energy Redress Scheme Winter Hardship Fund

The restricted fund is created by a grant from Energy Saving Trust and must be spent strictly in the form of energy vouchers given to beneficiaries from low income households. The grant was awarded to Wiltshire Citizens Advice near the end of the financial year and must be spent within a 6 month period.

14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	130,188	-	130,188
Bank loan and mortgage	(72,179)	-	(72,179)
Other net current assets	474,436	66,239	540,675
	<u>532,445</u>	<u>66,239</u>	<u>598,684</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	139,587	-	139,587
Bank loan and mortgage	(77,017)	-	(77,017)
Other net current assets	455,868	7,199	463,067
	<u>518,438</u>	<u>7,199</u>	<u>525,637</u>

WILTSHIRE CITIZENS ADVICE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

15 Operating Lease Commitments

At 31 Mar 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Amounts payable:		
Within one year	71,407	72,231
Within two and five year	150,828	178,749
More than 5 years	-	42,109
	<u>222,235</u>	<u>293,089</u>

16 Related party transactions

There are no related party transactions in the year (2021: £Nil) apart from those already disclosed throughout the report.

17 Controlling party

The Charity is controlled jointly by the Trustees, there is no controlling party.

18 Prior year fund comparatives for the Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021
			£
Income from:			
Donations and grants	37,100	-	37,100
Charitable activities	560,743	813,646	1,374,389
Other trading income	11,190	-	11,190
Investments	2,181	-	2,181
Total income	<u>611,214</u>	<u>813,646</u>	<u>1,424,860</u>
Expenditure on:			
Charitable activities	517,122	835,228	1,352,350
Total expenditure	<u>517,122</u>	<u>835,228</u>	<u>1,352,350</u>
Net income/ (expenditure)	94,092	(21,582)	72,510
Transfers between funds	(23,890)	23,890	-
Net movement in funds	<u>70,202</u>	<u>2,308</u>	<u>72,510</u>
Total funds at start of year	448,236	4,891	453,127
Total funds at end of year	<u>518,438</u>	<u>7,199</u>	<u>525,637</u>

WILTSHIRE CITIZENS ADVICE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

19 Reconciliation of net movement in funds to net cash inflow from operating activities

	2022 £	2021 £
Statement of Financial Activities: Net movement in funds	73,047	72,510
Investment income	(1,853)	(2,181)
Depreciation	11,006	11,642
Increase in creditors: current liabilities	107,805	8,428
Decrease / (increase) in debtors	(48,663)	12,575
Net cash (outflow)/inflow from operating activities	<u>141,342</u>	<u>102,974</u>

20 Analysis of changes in cash during the year

	2022 £	2021 £	Change £
Cash at bank and in hand	<u>647,825</u>	<u>511,254</u>	<u>136,571</u>
	2021 £	2020 £	Change £
Cash at bank and in hand	<u>511,254</u>	<u>420,232</u>	<u>91,022</u>

21 Third party funds

In aggregate the charity received income of £2,057 and made payments of £3,341 in relation to funds held as a custodian trustee.

The balance in cash held for clients at 31 March 2022 was £322.